IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

OP.No. 20910 of 2001(L)

PETITIONER:

M.ABDULLA, PROPRIETOR,
M/S. BHARATH CHEMICALS KUMBLA,
KASARAGOD DISTRICT.

BY ADV. SRI.V.P.SUKUMAR
SRI.C.A.KURIAKOSE
SRI.V.DEVANANDA NARASIMHAM
SMT.DEEPA. P.R.

RESPONDENTS:
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1. **THE ADDITIONAL SALES TAX OFFICER III,**
   KASARAGOD.

2. **THE STATE OF KERALA , REP.BY**
   THE CHIEF SECRETARY TO GOVERNMENT,
   SECRETARIAT , THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.33910/2001 IN OP. NO.20910/2001

DISMISSED

07.06.2007 **SD/- KURIAN JOSEPH, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE PERMANENT SSI REGISTRARION CERTIFICATE DT.15.6.93.

EXT.P2:- COPY OF THE ANNUAL RETURN FILED BY THE PETITIONER FOR THE YEAR 96/97.

EXT.P3:- COPY OF THE ANNUAL RETURN FILED BY THE PETITIONER FOR THE YEAR 97-98.

EXT.P4:- COPY OF THE MONTHLY RETURN FILED BY THE PETITIONER FOR APRIL 98.

EXT.P5:- COPY OF THE NOTICE DT. 13.6.01 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.

EXT.P6:- COPY OF THE DEMAND NOTICE DT. 14.6.01 FOR 96-97.

EXT.P7:- COPY OF THE DEMAND NOTICE DT.14.6.01 FOR 97-98.

EXT.P8:- COPY OF THE DEMAND NOTICE DT. 14.6.01 FOR THE MONTH OF APRIL 98.

/TRUE COPY/

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KURIAN JOSEPH J.

O.P. NO.20910 OF 2001

Dated 7th June, 2007.

J U D G M E N T

Challenge is on Ext.P5 assessment order and consequential demands as per Exts.P6 to P8. Learned Government Pleader for Taxes submits that in case the petitioner is aggrieved by Ext.P6, it is open to him to pursue his statutory remedy and there is no extra-ordinary reason to bypass such a remedy in this case. Prima facie, I am also convinced that the petitioner should pursue his statutory remedy and only after exhausting such remedy, the matter need be considered by this Court, particularly in view of the fact that verification of records are also necessary in this case. In the event of the petitioner pursuing the said remedy within two months from today, the same shall be treated to have been filed in time and thereafter, the matter will be duly dealt with by the authority, within another four months. The interim order passed by this Court in C.M.P.No.33910/01 will continue till such time.

The writ petition is disposed of as above.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J.

O.P. NO.20910 OF 2001

J U D G M E N T

Dated 7th June, 2007.